

# **EXHIBIT L**



Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade-Mark Agents |

Suite 4900  
Commerce Court West  
Toronto, Ontario  
Canada M5L 1J3  
Tel: (416) 862-7525  
Fax: (416) 862-7661  
www.gowlings.com

128567

INVOICE NUMBER  
15450743

Please quote this number  
AND REMIT TO:  
Suite 4900 Commerce Court  
West  
Toronto, CANADA M5L 1J3

OUR FILE  
T937674

DATE PAGE  
Oct 29, 2003 1

Central Transport International, Inc.  
12225 Stephens Road  
Warren, MI 48089  
USA

**RECORDED**

NOV 17 2003

**LAW DEPARTMENT**

Our Matter: T937674  
General Matters

TO OUR FEE:

24/07/2003	Receipt of instructions to arrange for skip trace on Ronald Edward McKinlay and Murray Wilbert Reader McKinlay; discussion with Catherine Pawluch re: background on individuals; e-mail to Ken Bouchard; telephone attendance with Ken Bouchard to discuss trace;	
	Pam Carter	0.50
		75.00
	Fees for Professional Services	<u>\$75.00</u>

Disbursements

TAXABLE COSTS

29/07/2003	Disbursements - Taxable VENDOR: C.D.R.C. INC.; INVOICE#: 21531; DATE: 7/29/03 - T937674; agent's fee to conduct skip trace; Catherine Pawluch	
		\$100.00
	TOTAL Taxable Disbursements	<u>\$100.00</u>

Matter Summary

Fees for Professional Services	75.00
Goods and Services Tax on Fees	5.25
Total Fees and Taxes	<u>80.25</u>

**RECEIVED**

ERRORS AND OMISSIONS EXCLUDED

PER Catherine Pawluch  
Catherine A. Pawluch

DATE Oct 29, 2003

TERMS: DUE UPON RECEIPT  
INTEREST AT THE RATE OF 3.3 % PER ANNUM  
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN  
ONE MONTH FROM THE DATE OF THIS INVOICE.

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

NOV 19 2003  
**LAW DEPARTMENT**  
Goods & Services Tax  
Registration Number  
11936 4511 RT



Gowling Lafleur Henderson LLP | Barristers &amp; Solicitors | Patent &amp; Trade-Mark Agents |

INVOICE NUMBER

15450743

128567

DATE PAGE

Oct 29, 2003 2

Disbursements for Professional Services	100.00
Goods and Services Tax on Disbursements	7.00
Total Disbursements and Taxes	107.00

Total Invoice Balance ..... \$ 187.25

PLEASE REMIT TOTAL INVOICE BALANCE DUE ..... \$ 187.25

EQUIVALENT IN U.S. DOLLARS ..... \$ 143.09

## Summary Of Fees

TIME KEEPER	RATE	DOLLARS	HOURS
Carter, Pam	150.00	\$75.00	0.50
<u>TOTALS</u>		\$75.00	0.50

VENDOR NUMBER

REQUESTED BY

INVOICE DESCRIPTION TO BE PRINTED ON CHECK

APPROVED BY

WILL LINDLEY

COMPANY TO BE CHARGED	GEN. LEDGER ACCTS. TO BE CHARGED	LOCATION NUMBER	AMOUNT TO BE CHARGED
252	5939000	904	175.00
252	2122003	904	12.25

FORM #12.16

TOTAL CHECK AMOUNT \$ 187.25

DATE 10-13-03  
APP'D WILL LINDLEY  
A001:252-904

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal

Ottawa

Toronto

Hamilton

Windsor/Regina

Calgary

Vancouver



Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade-Mark Agents |

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Commerce Court West  
Toronto, Ontario  
Canada M5L 1J3  
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Fax: (416) 862-7661  
www.gowlings.com

## Invoice Remittance Copy

### Please REMIT TO:

Gowling Lafleur Henderson LLP  
Suite 4900 Commerce Court West  
Toronto, CANADA M5L 1J3

Central Transport International, Inc.  
12225 Stephens Road  
Warren, MI USA  
48089

Client: 128567

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>	<u>Equivalent Amount in US\$ Dollars</u>
15450743	Oct 29, 2003	\$187.25	\$143.09
T937674	General Matters		

For payment by wire transfer, our banking information is as follows:

Canadian Imperial Bank of Commerce  
Main Branch  
Commerce Court  
Toronto, Ontario  
M5L 1G9

Account no: 38-51311, in the name of Gowling Lafleur Henderson LLP  
Transit no: 0010 00002  
SWIFT: CIBCCATT

If paying by wire transfer, please fax a copy of the remittance to 416-862-7661  
Attention: Accounts Receivable

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal      Ottawa      Toronto      Hamilton      Waterloo Region      Calgary      Vancouver      Moscow



Suite 5800, Scotia Plaza  
40 King Street West  
Toronto, Ontario  
Canada M5H 3Z7  
Telephone (416) 369-7200  
Facsimile (416) 369-7250  
www.gowlings.com

Catherine A. Pawluch  
Direct (416) 862-4371  
Direct Fax (416) 863-3471  
Assistant (416) 862-3622  
catherine.pawluch@gowlings.com  
T937674

November 3, 2003

Mr. William J. Lindley  
Central Transport International, Inc.  
12225 Stephens Road  
Warren, MI 48089  
USA

Dear Will:

**Re: General Matters**

We enclose herewith our invoice for services rendered up to and including 28 October 2003 in relation to the above-captioned matter.

We trust you will find the invoice is in order. You will see that for your convenience, we have stated the equivalent amount of the invoice in US dollars. Should you require further particulars with respect to our invoice, please do not hesitate to give me a call.

We appreciate the opportunity to be of service to Central Transport.

Yours very truly,

GOWLING LAFLEUR HENDERSON LLP

A handwritten signature in cursive script, reading "Catherine A. Pawluch".

Catherine A. Pawluch

CAP:ll

Encl.

TOR\_LAW\5542700\1



Gowlings Consulting Inc.  
Groupe-conseils Gowlings inc.

INVOICE NUMBER

15455070

Suite 4900  
Commerce Court West  
Toronto, Ontario  
Canada M5L 1J3  
Tel: (416) 862-7525  
Fax: (416) 862-7661

G001027

Please quote this number  
AND REMIT TO:  
Suite 4900 Commerce Court West  
Toronto, CANADA M5L 1J3  
OUR FILE

GI1071

DATE PAGE

Nov 12, 2003 1

Gowling Lafleur Henderson LLP  
Suite 5800, Scotia Plaza  
40 King Street West  
Toronto, ON Canada  
M5H 3Z7  
ATTN: Catherine A. Pawluch

**RECORDED**

DEC 09 2003

**LAW DEPARTMENT**

Our Matter: GI1071

Locate/Catherine Pawluch T937674/33003

TO OUR FEE:

15/10/2003 Locate the McKinlays  
Cheryl Stewart

Fees for Professional Services.....

500.00

Disbursements

TAXABLE COSTS

Administrative Charge (5% of Fees)

\$25.00

TOTAL Taxable Disbursements

25.00

Sub-Total Disbursements..... \$

25.00

Matter Summary

Fees for Professional Services

500.00

Goods and Services Tax on Fees

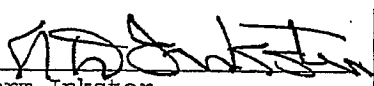
35.00

Total Fees and Taxes

535.00

ERRORS AND OMISSIONS EXCLUDED

**RECEIVED**

PER   
Norm Inkster

TERMS: DUE UPON RECEIPT  
INTEREST AT THE RATE OF 3.3 % PER ANNUM  
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN  
ONE MONTH FROM THE DATE OF THIS INVOICE

DEC 09 2003

Goods & Services Tax  
Registration Number  
865956999

DATE Nov 12, 2003

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal

Ottawa

Toronto

Hamilton

Waterloo

Calgary

Vancouver

Moscow

7937674

Gowlings Consulting Inc.  
Groupe-consells Gowlings Inc.

INVOICE NUMBER

15455070

DATE PAGE

G001027

Nov 12, 2003 2

Disbursements for Professional Services 25.00  
Goods and Services Tax on Disbursements 1.75  
Total Disbursements and Taxes 26.75  
Total Invoice Balance.....\$ 561.75  
PLEASE REMIT TOTAL INVOICE BALANCE DUE.....\$ 561.75

DATE *W 12-5-03*  
APP'D WILL LINDLEY  
ACCT. *252.904*

*CANADIAN*  
*W 12-5-03*  
*WILL LINDLEY*

VENDOR NUMBER		REQUESTED BY	
INVOICE DESCRIPTION TO BE PRINTED ON CHECK			
APPROVED BY <i>W 12-5-03</i> WILL LINDLEY			
COMPANY TO BE CHARGED	GEN. LEDGER ACCTS. TO BE CHARGED	LOCATION NUMBER	AMOUNT TO BE CHARGED
252	5939000	904	525.00
252	2122003	904	36.75
TOTAL CHECK AMOUNT			\$ 561.75

FORM #12.16

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal

Ottawa

Toronto

Hamilton

Waterloo

Calgary

Vancouver

Moscow



*Norm: Please  
Approve*

*This is the letter*

*I mentioned.*

*Will*

*return*

Suite 5800, Scotia Plaza  
40 King Street West  
Toronto, Ontario  
Canada M5H 3Z7  
Telephone (416) 369-7200  
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Catherine A. Pawluch  
Direct (416) 862-4371  
Direct Fax (416) 863-3471  
Assistant (416) 862-3622  
catherine.pawluch@gowlings.com  
T937674

November 27, 2003

William J. Lindley, Esq.  
Central Transport International, Inc.  
12225 Stephens Road  
Warren, MI 48089  
USA

Dear Will:

**Re: McKinlay Searches**

You will recall that you asked us to assist Central Transport in determining the whereabouts of Ronald Edward McKinlay and Murray Wilbert Reader McKinlay. Initially, we conducted a skip trace, which proved unsuccessful. In October, we rendered our invoice in the amount of US\$143.09. Subsequently, you contacted me and requested that we conduct further searches. Using the investigation and search services provided by Gowlings Consulting, we were successful in locating the whereabouts of the McKinlays and I provided their current address information to you in my report of September 22, 2003.

The successful search results were obtained by our Investigation and Security Services Group, affiliated with our firm and known as Gowlings Consulting Inc. Enclosed herewith please find an invoice from Gowlings Consulting Inc. for its services.

Would you kindly forward to us a cheque made payable to "Gowlings Consulting Inc." in the amount of CN\$561.75. For your convenience, if you would prefer to pay the invoice in U.S. funds, the equivalent amount (based on today's rate of exchange) is US\$425.

Should you have any questions concerning the invoice, please do not hesitate to give me a call. We appreciate the opportunity to be of service to Central Transport.

Yours very truly,  
GOWLING LAFLEUR HENDERSON LLP

*Catherine Pawluch*

Catherine A. Pawluch

CAP:ll  
Encl.  
TOR\_LAW\5542700\2

RECEIVED

DEC 03 2003

LAW DEPARTMENT